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for your
Stout Friend



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Extra Sizes 39 to 55
Inexpensive Blanket
Robes and Silken Tea
Gowns alike, designed to
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4.75, 6.95 to 79.50
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KMAS TREE LIGHTING SETS
with 8 Mazda lamps wired on
the new unit circuit plan are in
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Dealers, send for prices. Prompt
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ELECTRIC COMPANY
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BOOKS WANTED
We want to buy at once 11TH
EDITION BRITANNICA,
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We will pay well for them if
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Your Wants and the wants of thou-
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ized through THE NEW YORK HER-
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QUANTITY circulation brings the best
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HANAN SHOES
for Men for Women

Fine Shoes are one
indulgence shared
alike by those with
whom Wear is the
sole object and by
those to whom
Style is the whole
thing. That is why
Hanan Shoes, made
for Endurance and
Elegance, are chosen
for either or both.

ELEVEN SHOPS THROUGHOUT GREATER NEW YORK
HANAN & SON

END OF NUISANCE TAX
BIG SAVING TO PEOPLE

Extra Levy on Railroad
Fares, Ice Cream and Lux-
uries Stop on Jan. 1.

JEWELS CONTINUE TO PAY

Theater Tickets and Club Dues
Will Get No Rebate From
10 Per Cent. Extra.

Special Dispatch to THE NEW YORK HERALD.
New York Herald Bureau,
Washington, D. C., Dec. 20.

Removal of all Federal taxes begin-
ning January 1 from railroad fares,
ice cream, luxuries and other so-called
"nuisance" levies will save consumers
throughout the United States about
\$500,000,000 a year, it was estimated
here to-day on the basis of returns to
the Internal Revenue Bureau.

Removal of the nuisance taxes is
provided for in the revenue law of
1921, just passed, which repeals and
modifies in innumerable instances the
much complained of levies in the revenue
law of 1918.

Passed to finance the great cost of
the war, the 1918 law was aimed to
take from the consumers 10 per cent.
each year on luxury and transportation
expenditures totalling more than
\$5,000,000,000.

Under the new law the consumer will
be relieved of direct taxation at a rate
ranging from \$3 to \$5 for each person
in the United States.

The Government, however, does not
stand to lose much under the new law.
Most of the articles taxed under the old
law are still taxed under the new law.
After January 1, however, the tax will
be paid in most instances by the manu-
facturer. That means Government
economists point out, that in the long
run the consumer will pay just the same.

"After January 1, however, a real saving
to the public will result from the re-
moval of all taxes on railroad tickets,
freight rates and express charges. These
taxes now are yielding the Government
nearly \$250,000,000 a year. At the be-
ginning of 1921 the rate of return was
much higher. It slumped, however, with
the economic depression.

Pullman fares paid taxes of \$2,000,000
to \$3,000,000 a month. All these are re-
moved by the new law.

Ice cream and other drinks mixed at
soda fountains, with soft drinks made
from cereals, are now paying \$60,000,000
to \$70,000,000 a year. These are re-
moved under the new law, but a tax is
laid on the manufacturers. Syrup that
flavors ice cream soda must pay a tax
of nine cents a gallon.

Some of the other articles on which
taxes have been removed and the rate
at which they were yielding are shown
as follows in the official reports of the
Internal Revenue Bureau: Musical in-
struments, \$6,000,000 a year; sporting
goods, \$4,000,000; chewing gum, more
than \$1,000,000; toilet soaps and similar
articles, \$2,500,000; life insurance from
\$15,000,000 to \$18,000,000 a year.

The new law will facilitate the sale of
a large number of fur coats and other
articles of fur for women, it is expected.
The law repeals completely all taxes on
articles made of fur. Taxes under this
class recently have been running at the
rate of almost \$10,000,000 a year.

Taxes will continue to be assessed on
virtually all articles of jewelry under
the new law. Only spectacles and eye-
glasses are exempted in the law of 1921.
The 1918 law included these necessities
in the group of taxable articles.

The new law also retains tax on
sculpture and paintings and other art
objects, but the rate is reduced from
10 to 5 per cent. Carpets, trunks,
valises, purses and portable lighting
fixtures will continue to pay taxes under
the new law as under the act of 1918.
Taxes of seats at theaters are retained
by the new law, and the old rate of
10 per cent. remains unchanged. Club
dues also will pay as in the past.

Amnesty, Even in Death Cases, Reported Given

LONDON, Dec. 20 (Associated Press).—The Central News Agency's Belfast correspond-
ent to-day quoted Sinn Fein lead-
ers there as saying they had
learned that complete amnesty for
all political prisoners, including
those sentenced to death, had been
arranged between the British Gov-
ernment and the Sinn Fein, effective
before Christmas, if the Anglo-
Irish treaty were ratified by the
Dail Eireann.

VALERA TO DISPUTE AUTHORITY OF DAIL

Continued from First Page.

said was the text of the oath Mr. de
Valera had submitted to show that
there was no essential difference be-
tween it and the oath contained in the
treaty. "Every time this had been re-
ferred to De Valera insisted it was a
private document. Milroy said the de-
legates had discussed for three days in
private session Mr. de Valera's alter-
native proposals without any intima-
tion that they were to be regarded as
confidential. Now they were to get a
second set of his alternative proposals.
The issue, he contended, was not the
treaty versus the republic, but was be-
tween the treaty and De Valera's docu-
ment. It was an issue as between two
forms of association with the British
Empire.

Milroy read the terms of the alter-
native oath proposed by Mr. de Valera
as follows:

"I do swear to bear true allegiance
to the Constitution of Ireland and to
the treaty of association of Ireland with
the British commonwealth of nations
and to recognize the King of Great
Britain as head of the Associated
States."

Milroy declared: "The difference be-
tween that oath and the oath in the
treaty is the issue before the Dail
Eireann."

[Article IV of the treaty contains the
oath to be taken by members of the Par-
liament of the Irish Free State. It fol-
lows: "I do solemnly swear true faith
and allegiance to the constitution of
the Irish Free State as by law established,
and that I will be faithful to his
Majesty King George V. and his heirs
and successors by law, in virtue of the
common citizenship of Ireland with
Great Britain and her adherence to and
membership of the group of nations
forming the British commonwealth of
nations."]

Mr. de Valera declared this was an
attempt to prejudice the matter by re-
ferring to a document, which was se-
cret and not relevant, to which Mr.
Griffith replied:

"The Irish people should know that
that is the difference between us."

"Why is the document not given to
the public? We got instructions from
the Cabinet, which we followed. An at-
tempt is now being made to represent
certain men as standing on the unchang-
ing and uncompromising rock of the
republic."

This was refuted by Mr. de Valera,
who said the delegates went to London
to get reconciliation between Irish na-
tional aspirations and association with
the community of nations known as the
British commonwealth of nations. Be-
cause this treaty did not reconcile them
it was opposed by a majority of the
Dail, he believed.

This passage at arms was followed
by McCartan's violent words, which
seemed greatly to depress Mr. de Valera,
whose face and figure expressed the
utmost pain and clearly showed his in-
jured spirits.

Perhaps the greatest sensation of the
day was caused when McCartan de-
clared the Irish Government had killed
the Republic and had betrayed it by
going to London. He said that nation-

ally and internationally the republic
was dead and that it would take five
years of terrible warfare to retrieve the
position at which Sinn Fein stood at the
beginning of the war.

"Now the Cabinet is divided, the Dail
is divided—aye, and the army is di-
vided," he declared. "Yes, the army is
divided, because most of them now will
cry, 'What is good enough for Collins is
good enough for me.'"

"But, by heavens, I admire Collins,
for he has the strength of his convictions
at least; but I've none for that
bunch of quibblers there!" he shouted,
pointing at Mr. de Valera, Mr. Brugha
and Austin Stack, Sinn Fein Minister
of Home Affairs.

Mr. Eibhinn called in the name
of President Wilson when he declared
that Mr. Lloyd George, the British
Prime Minister, had mesmerized the
Sinn Fein delegates to the London con-
ference, thrown dust in their eyes and
"doped" them.

"He mesmerized President Wilson of
America, and it is no wonder he mes-
merized our own people when he shook
newspapers in their faces," he declared.

M'CARTAN CONDEMNS DIVISION IN IRELAND

Gives Some Praise to Collins
and Griffith.

DUBLIN, Dec. 20 (Associated Press).—The most exciting speech at to-day's
meeting was that of Dr. Patrick Mc-
Cartan, known as the "First Ambassa-
dor of the Irish Republic" to the United
States, who condemned everybody im-
partially and declared emphatically that
the republic had been abandoned in
Dublin before the delegates crossed to
London. He evoked great applause by
expressing preference for Griffith and
Collins, who, he said, did their best,
over the "quibblers," among whom he
included De Valera, who criticized the
delegates in the Dail Eireann while
fighting them on no difference of seri-
ous principles.

Dr. McCartan denounced the whole
Dail Cabinet, saying they all went into
the boat of British imperialism. He was
an uncompromising republican, recog-
nizing kings as out of date, and he
objected to any association with the
British Empire. There was no real
difference between the opposing sec-
tions of the Cabinet, he asserted. They
were all wrong. The men who died had
died neither for this treaty nor for the
De Valera document. The Repub-
lic of which Eamon de Valera was
President was dead.

In closing Dr. McCartan saw no way
out for there was a divided Cabinet, a
divided Dail Eireann, a divided army
and a divided country. He declined to
vote for the treaty or for chaos and
therefore would abstain from voting.
No speaker challenged the statement
that the majority of the country is at
present in favor of the treaty, but Mr.
de Valera said the country would change
its mind after his campaign of explana-
tion. One of the speakers suggested as
a way out of the difficulty submission
of the question to two typical consti-
tuencies, naming south Cork and east
Clare, the latter being De Valera's own
constituency. De Valera laughed loudly
at this suggestion.

Mr. de Valera told the assembly that
he thought if the treaty was rejected
his alternative proposals for an agree-
ment might be accepted. Mr. Griffith
and his followers are fighting tactics of
this kind as an attempt to induce the
Dail to vote against the treaty in the
belief that the alternative can be ob-
tained without first informing the coun-
try of the nature of the alternative.
The Sinn Fein President again to-day
repudiated this interpretation of his
policy.

In the debate an attempt was made
by the supporters of the treaty to force
Mr. de Valera to make public what was
alluded to as "Document No. 2" of the
Dail archives.

"The people must know," Arthur Grif-
fith asserted, "that we delegates re-
ceived certain instructions from the Dail
Cabinet on November 25 which the
people are being kept in the dark about."
Mr. de Valera hotly denied the
accusation.

Philas Lynch, one of the secretaries of
the London delegation, argued strongly

for the treaty. He declared the issue
before the Dail would be to decide be-
tween the treaty and "a compromise
which is less than a republic."

Secretary Lynch said he supported the
treaty on four grounds. It gave an
Irish army, it gave evacuation by the
British troops, it gave control of
finance and, best of all, gave control
over education.

It was an insult to the men who
signed the treaty, declared Lynch, to
say they had been intimidated.

A few women among the privileged
spectators found difficulty in refrain-
ing from open expression of sympathy
with the speakers for rejection. One
woman sitting in the correspondents'
room interrupted Philas Lynch when he
said that all the members from his
county, Kerry, favored the treaty, ex-
cept one, an Englishman. Mr. Lynch
complained to the Speaker, and the
woman was ejected from the meeting.
She was the Hon. Albinia Brodrick, sis-
ter of Lord Midleton.

DURESS IN SIGNING IRISH TREATY DENIED

But It Is Admitted That War
Was Alternative.

LONDON, Dec. 20 (Associated Press).—
Accusations in the Dail Eireann that
the treaty was signed under duress and
that the Prime Minister threatened war
in the event of refusal was met by a
semi-final statement here that any
duress must have been duress of the
plenipotentiaries' own minds, not any
eleventh hour declaration from Mr.
Lloyd George.

"But," adds the statement, "inasmuch
as the well known alternative to
acceptance was war, there is an element
of truth in the statement."

The contention is also set forth that
the Sinn Fein delegates were negotiating
to avoid war and were simply parties
to a treaty to safeguard peace.

IRISH MUST RATIFY BEFORE TROOPS LEAVE

Order for Withdrawal Can-
celled by Britain.

QUEENSTOWN, Dec. 20 (Associated
Press).—Removal of the British troops
from Ireland, which was to have been
begun to-day, has been suspended and
they will not be withdrawn unless the
treaty is ratified, it was stated here.

A transport which was to have received
troops at Queenstown to-day has been
re-called to England, and the special
train to convey troops from various
places in southern Ireland have been
cancelled for the present.

ANTI-LYNCHING BILL PUT OFF.

WASHINGTON, Dec. 20.—An agree-
ment to postpone consideration of the
Dyer anti-lynching bill until after the
Christmas recess was reached late to-
day by House leaders after several
hours of ineffectual efforts to maintain
a quorum.

VANDERLIP SEES RED POWER DROP IN RUSSIA

Frank A. Vanderlip, formerly presi-
dent of the National City Bank, told
the members of the Quill Club at their
regular dinner in the Yale Club last
night that he believes there is less Bol-
shevism in Russia now than there has
been at any time since Lenin and
Trotsky gained control of the country.

"The Russians now seem to be for a
change within capitalism rather than for
the destruction of the system, he said.
Mr. Vanderlip discussed European
conditions as he found them on his re-
cent trips abroad, and also answered
several questions put to him by mem-
bers of the club at the close of his
speech.

MANUFACTURERS ORGANIZE.
A division of manufacturers of chil-
dren's and infants' wear was formed
yesterday at a luncheon at the Hotel
Martineau to function within the Asso-
ciated Dress Industries of America.
David N. Mosesohn, president, laid be-
fore those present the advantages of
affiliation with the larger organization.

Stern Brothers
West 42nd Street (Between 5th and 6th Avenues) West 42nd Street

**Our Prevailing Prices are the Lowest in
many seasons for these**

Fine Oriental Rugs

An exquisite collection of Chinese and Persian Rugs in richly
colored, beautiful designs. Large and small sizes admirably
adapted to all requirements of town or country homes.

PERSIAN RUGS Average sizes about 3.6x6.4 \$50	CHINESE RUGS Average sizes about 2x4 ft. \$22.50
LELIHAN RUGS Average size 5.6x6.6 and giving a wide latitude in the selection of weaves and colorings. \$105 to \$175	CHINESE RUGS A new importation with the predomina- ing colors in blue and gold. Size 9x12 ft. \$235 to \$275

**Useful Gifts That
Sparkle With Charm**

A Christmas Glove Store where even
the hastiest last-minute selection can be
made with confidence.

A bountiful assortment and an abundant
stock of gloves stamped with a mark
of quality known the world over.

A complete choice of the various kinds
of gloves—a choice of styles in the
various kinds—a choice of colors in
the various styles.

Gloves of Leather	Gloves of Wool
From 3.00 Men's	From 1.25
From 2.50 Women's	From 1.25
From 1.50 Children's	From 1.00

Gift Sets from 5.00

Gifts
for Distinguished Men and Women

Burberry's famous London Coats with fur collars, \$100
Neckwear in a variety of patterns that appeal to good
taste. Priced from \$2 to \$5
Women's fitted bags and cases \$15 to \$60
Brushed Wool Reefers and Tams. Per set \$16
YOUNG MAN'S celebrated hats \$5 to \$10

YOUNG MAN'S
Founded 1862
581 Fifth Ave., at 47th St.
Correct Hats for Men and Women

TAX RECORDS

To be sure your income tax records are properly
kept during 1922, appoint this Bank your "Financial
Secretary" before January 1st.

This is only one of the many phases of custodian
service discussed in our folder, "The Financial Sec-
retary." May we send you a copy?

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**An Ideal Gift for
Everyone On Your List**

Centemeri Wool Hose made in
England—a gift as appropriate as
a "white" Christmas—

For rosy-kneed school children—the
boy or girl at college—the
"folks back home"—the devotee
of winter sports—the smart
debutante and her well-dressed
father, mother or brother—

Plain, ribbed, clocked, novelty
stripe and jacquard effects—a
truly extensive assortment of the
finest of British-made hose.

Centemeri Wool Hose
Men's, from 1.25 Women's, from 1.75
Children's, from 45c

Gift Sets from 2.50

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Hose**

**A Christmas
Card de luxe**

Centemeri Gift Certificates
exchangeable for gloves
or hose—
Done in sparkling red,
green and gold, enclosed
in bonny presentation
envelopes redolent with
sachet—
Useful, delightful,
universally acceptable gifts
to be personally selected
by the recipient—
Issued in any amount from
2.50 up, and promptly sent
by mail on receipt of check
or money order. Specify
number of Certificates and
amounts desired.

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